



mentioned above and for additional taxes assessed for 1994 tax year. In my capacity as a Revenue Officer, I was assigned to collect the taxes assessed by the IRS against Richard Andrew Tarantino, Jr. for the years 1990, 1991, 1992, 1993, 1994, 1999, 2000, 2001, and 2003.

2. In furtherance of the above assignment to collect assessed taxes in accordance with 26 U.S.C. § 7602, on April 18, 2007, I issued an IRS summons to Wells Fargo Bank to produce for examination, papers, records, or other data pertaining to all accounts in the name of T & M Construction, account # 9913482890 as described in the summons, including but not limited to:

- A. Monthly Statements from January 1, 2004 to February 28, 2007
- B. Deposit offsets (front and back) \$1000.00 or greater
- C. Deposit tickers
- D. Cancelled checks (front and back) \$1000.00 or greater
- E. Signature cares
- F. Debit and credit memos
- G. Loan applications, including lines of credit, and all documents related to loan(s)
- H. Financial statements
- I. Safe deposit box entry cards
- J. Cashier's checks and applications
- K. Money orders
- L. Foreign and domestic letters of credit and wires of funds along with related documents disclosing source of funds and, for wires of funds, the destination of the funds along with any related correspondence.
- M. Agency agreements and correspondence
- O. Closing transaction on the account (check, wire transfer, etc. regardless of amount)

3. A true and correct copy of the summons issued to Wells Fargo Bank is attached as Exhibit A and is hereby incorporated by reference as part of this declaration.

4. In accordance with 26 U.S.C. § 7603, on April 18, 2007, the attested summons was served by mail to Wells Fargo Bank at P.O. Box 29728, Phoenix, AZ 85038-9728..

Dec. of Rev. Officer R. Lowe  
(No. C-07-02860-MISC CRB)

1 5. Petitioners had a bank account open at Wells Fargo Bank. Wells Fargo Bank has  
2 information and records pertaining to Petitioners that may be relevant to the collection of federal  
3 income tax liabilities assessed against Richard Andrew Tarantino, Jr.

4 6. Richard Andrew Tarantino, Jr. does business or has done business under the  
5 fictitious business name "T & M Construction."

6 7. All administrative steps required by the Internal Revenue Code for issuance and  
7 service of this summons have been taken.

8 8. The papers, records, or other data sought by the summons issued to Wells Fargo  
9 Bank are not already in the possession of the IRS.

10 9. The examination is for the legitimate purpose of determining assets owned or  
11 controlled by Petitioners for the purpose of collecting previously assessed federal income taxes  
12 due and owed by Richard Andrew Tarantino, Jr.

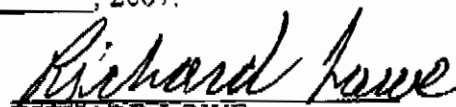
13 10. The summoned information and documents may be relevant to the collection of  
14 taxes assessed against and owed by Richard Andrew Tarantino, Jr.

15 11. A Justice Department criminal referral, as defined by 26 U.S.C. § 7602(d), is not in  
16 effect with respect to Petitioners.

17 12. A 914 control form has not been placed in Petitioners' file.

18 13. I declare under penalty of perjury that the foregoing is true and correct.

19 Executed this 19<sup>th</sup> day of July, 2007.

20   
21 RICHARD LOWE  
22 Revenue Officer  
23  
24  
25  
26  
27  
28



# Summons

07 APR 29 AM 13:40

In the matter of T&M CONSTRUCTION, 1650 DENKINGER RD, CONCORD, CA 94521-1150Internal Revenue Service (Division): SMALL BUSINESS/SELF EMPLOYEDIndustry/Area (name or number): SB/SE AREA 7 (27)Periods: See Attachment 1 to Summons Form 2039 for Period Information

## The Commissioner of Internal Revenue

To: WELLS FARGO BANKAt: PO BOX 29728, PHEONIX, AZ 85038-9728

You are hereby summoned and required to appear before RICHARD LOWE, an officer of the Internal Revenue Service, and/or his or her designee, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the Internal revenue laws concerning the person identified above for the periods shown.

The following information regarding any accounts with your bank on which the above taxpayer is named as a depositor is required:

- 1) Type of account.
- 2) Account number.
- 3) Current balance.

If there are no such accounts, a statement to this effect is required.

### Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Richard Lowe  
Signature of IRS Official Serving the Summons

REVENUE OFFICER, 88-11862  
Title

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY STREET, 1040S, OAKLAND, CA 94612 (510) 637-2521

Place and time for appearance at: 1301 CLAY STREET, 1040S, OAKLAND, CA 94612



Department of the Treasury  
Internal Revenue Service  
www.irs.gov  
Form 2039 (Rev. 10-2006)  
Catalog Number 21405J

on the 14th day of May, 2007 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 18th day of April, 2007

RICHARD LOWE

Signature of Issuing Officer

REVENUE OFFICER

Title

Exhibit A1

Title

Signature of Approving Officer (if applicable)

Part A - to be given to person summoned

**SUMMONS ATTACHMENT**

**IN THE MATTER OF: T&M Construction**

**SUMMONSED PARTY: WELLS FARGO BANK**

This summons pertains to all accounts in the name(s) of: T&M Construction account #9913482890 This summons requires the production of records from all accounts for the period of 12-31-2006 through date of compliance with this summons. Records required include (but are not limited to):

1. Monthly statements from January 1 2004 to FEBRUARY 28 2007
2. Deposit offsets (front and back) \$1000.00 or greater
3. Deposit tickets
4. Cancelled checks (front and back) \$1000.00 or greater
5. Signature cares
6. Debit and credit memos
7. Loan applications, including lines of credit, and all documents related to loan(s)
8. Financial statements
9. Safe deposit box entry cards
10. Cashier's checks and applications
11. Money orders
12. Foreign and domestic letters of credit and wires of funds along with related documents disclosing source of funds and, for wires of funds, the destination of the funds along with any related correspondence
13. Agency agreements and correspondence
14. Closing transaction on the account (check, wire transfer, etc. regardless of amount)

**Note: "UNDER IRC 7609 (c ) (2)(D), THIS SUMMONS IS EXEMPT FROM THE NOTICE REQUIREMENTS PERTAINING TO THIRD PARTY SUMMONSES."**

"I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original."

Richard Lowe Revenue Officer

sumbank

Exhibit A2



**CERTIFICATE OF SERVICE**

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

**MEMORANDUM IN OPPOSITION TO PETITION TO QUASH, MOTION FOR SUMMARY ENFORCEMENT, AND MEMORANDUM IN SUPPORT and DECLARATION OF REVENUE OFFICE RICHARD LOWE**

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

  X   **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

       **PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)**

       **FACSIMILE (FAX) No.:** \_\_\_\_\_

to the parties addressed as follows:

**Wendy Lee Moore  
1519 Terry Lynn Lane  
Concord, CA 94521**

**Richard Andrew Tarantino, Jr.  
1650 Denkinger Road  
Concord, CA 94521**

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **July 20, 2007** at San Francisco, California.

  
**KATHY TAT**  
**Legal Assistant**